

**NATHAN & NANCY NEWTON
123 ELM
PLUCKEMIN, NJ 07978
2019 INCOME TAX RETURN**

PRACTICE LAB
 15 PRACTICE LAB WAY
 WASHINGTON DC 20005
 (202) 202-2022

NATHAN NEWTON &
 NANCY NEWTON
 123 ELM
 PLUCKEMIN NJ 07978
 (908) 555-5555

Preparer No.: 995
 Client No. : XXX-XX-9998
 Invoice Date: 01/23/2020

INVOICE

Description	Amount
PREPARATION OF 2019 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 FORM 1040 SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS) SCHEDULE EIC (EARNED INCOME CREDIT) FORM W-2 (WAGES AND TAX) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) CHILD TAX CREDIT WORKSHEET FORM 8863 (EDUCATION CREDIT) NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2019
OFFICE :

PROCESS DATE: 01/23/2020

CLIENT : 881-00-9998 NATHAN NEWTON
SPOUSE : 882-00-9999 NANCY NEWTON

BIRTH DATE : 07/01/1980 Age:39
BIRTH DATE : 07/01/1979 Age:40

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (908) 555-5555
Work : -
Cell : -
STATUS : 2
FED TYPE: Electronic Mail
ST TYPE : Regular Tax
E-MAIL : NONE@TAXSLAYERPRO.COM

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 0.00%

<u>DEPENDENT NAME</u>	<u>BIRTH DATE</u>	<u>AGE</u>	<u>SSN</u>	<u>RELATIONSHIP</u>	<u>MONTHS</u>
NICHOLAS NEWTON	07/01/2001	18	883-00-9999	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 3 (NONREFUNDABLE CREDITS)
FORM W-2
SCHEDULE EIC (EARNED INCOME CREDIT)
CHILD TAX CREDIT WORKSHEET
FORM 8863 (EDUCATION CREDITS)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
NJ STATE RESIDENT RETURN

* QUICK SUMMARY *

<u>SUMMARY</u>	<u>FEDERAL</u>	<u>NJ RESIDENT</u>
FILING STATUS	2	2
TOTAL INCOME	40000	43600
TOTAL ADJUSTMENTS	0	0
ADJUSTED GROSS INCOME	40000	43600
DEDUCTIONS	24400	7828
EXEMPTIONS	0	10500
TAXABLE INCOME	15600	25272
TAX	1563	1131
CREDITS	1563	0
PAYMENTS	6046	1277
REFUND	6046	146
AMOUNT DUE	0	0
EARNED INCOME CREDIT	1096	427

CLIENT : NATHAN NEWTON
SPOUSE : NANCY NEWTON

881-00-9998
882-00-9999

PREPARER : 995 DATE : 01/23/2020

* W-2 INCOME FORMS SUMMARY *

	<u>T/S EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH ST</u>
1.	S ACME CORP	40000	4000	2480	580	800 NJ
	TOTALS.....	40000	4000	2480	580	800

a Employee's social security number 882-00-9999		Safe, accurate, FAST! Use		OMB No. 1545-0008				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) 91-1010101				1 Wages, tips, other compensation 40000		2 Federal income tax withheld 4000							
c Employer's name, address, and ZIP code ACME CORP 123 MAIN PLUCKEMIN NJ 07978				3 Social security wages 40000		4 Social security tax withheld 2480							
				5 Medicare wages and tips 40000		6 Medicare tax withheld 580							
				7 Social security tips		8 Allocated tips							
d Control number				9		10 Dependent care benefits							
e Employee's first name and initial NANCY		Last name NEWTON		Suff.		11 Nonqualified plans		12a See instructions for box 12					
123 ELM PLUCKEMIN NJ 07978		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b							
				14 Other WD HC 146 DI 58 FLI 28		12c							
						12d							
15 State NJ		Employer's state ID number 911010101		16 State wages, tips, etc. 40000		17 State income tax 800		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2019** Department of the Treasury—Internal Revenue Service

a Employee's social security number		Safe, accurate, FAST! Use		OMB No. 1545-0008				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld							
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld							
				5 Medicare wages and tips		6 Medicare tax withheld							
				7 Social security tips		8 Allocated tips							
d Control number				9		10 Dependent care benefits							
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12					
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b							
				14 Other		12c							
						12d							
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

IRS e-file Signature Authorization

2019

▶ **ERO must obtain and retain completed Form 8879.**
 ▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name NATHAN NEWTON	Social security number 881-00-9998
Spouse's name NANCY NEWTON	Spouse's social security number 882-00-9999

Part I Tax Return Information – Tax Year Ending December 31, 2019 (Whole dollars only)

1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	40000
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	4000
4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	6046
5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize PRACTICE LAB to enter or generate my PIN

1	9	9	9	8
---	---	---	---	---

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 01/23/2020

Spouse's PIN: check one box only

I authorize PRACTICE LAB to enter or generate my PIN

1	9	9	9	9
---	---	---	---	---

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 01/23/2020

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ IRS PREPARER Date ▶ 01/23/2020

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial NATHAN	Last name NEWTON	Your social security number 881-00-9998
If joint return, spouse's first name and middle initial NANCY	Last name NEWTON	Spouse's social security number 882-00-9999
Home address (number and street). If you have a P.O. box, see instructions. 123 ELM		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PLUCKEMIN, NJ 07978		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>		

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
NICHOLAS	NEWTON	883-00-9999	SON	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	40000
2a Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required	
3a Qualified dividends	3a	3b Ordinary dividends. Attach Sch. B if required	
4a IRA distributions	4a	4b Taxable amount	
c Pensions and annuities	4c	4d Taxable amount	
5a Social security benefits	5a	5b Taxable amount	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		6	
7a Other income from Schedule 1, line 9		7a	
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b	40000
8a Adjustments to income from Schedule 1, line 22		8a	
b Subtract line 8a from line 7b. This is your adjusted gross income		8b	40000
9 Standard deduction or itemized deductions (from Schedule A)	9		24400
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
11a Add lines 9 and 10		11a	24400
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b	15600

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
 QNA

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	1563	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b		1563
13a	Child tax credit or credit for other dependents	13a	138	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b		1563
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14		0
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15		0
16	Add lines 14 and 15. This is your total tax	16		0
17	Federal income tax withheld from Forms W-2 and 1099	17		4000
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a	1096	
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c	950	
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e		2046
19	Add lines 17 and 18e. These are your total payments	19		6046

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20		6046																
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a		6046																
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X									
X	X	X	X	X	X	X	X	X	X											
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
22	Amount of line 20 you want applied to your 2020 estimated tax	22																		

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23		
24	Estimated tax penalty (see instructions)	24		

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. **Yes.** Complete below. **No**

(Other than paid preparer) Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	01/23/20	WORKER	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	01/23/20	WORKER	<input type="text"/>
Phone no. (908) 555-5555	Email address NONE@TAXSLAYERPRO.COM		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
		01/23/20	S12345678	<input type="checkbox"/> 3rd Party Designee
Firm's name PRACTICE LAB		Phone no. 202-202-2022		<input type="checkbox"/> Self-employed
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005		Firm's EIN -		

QNA

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

NATHAN & NANCY NEWTON

Your social security number

881-00-9998

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	1425
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	1425

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040 or 1040-SR) 2019

QNA

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

NATHAN & NANCY NEWTON

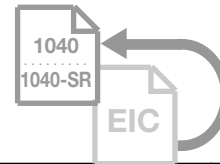
881-00-9998

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions)	1	5000			
	2 Enter amount from Form 1040 or 1040-SR, line 8b 2 40000	2				
	3 Multiply line 2 by 7.5% (0.075)	3	3000			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			2000		
Taxes You Paid	5 State and local taxes.					
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	1032			
	b State and local real estate taxes (see instructions)	5b				
	c State and local personal property taxes	5c				
	d Add lines 5a through 5c	5d	1032			
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1032			
	6 Other taxes. List type and amount ▶	6				
7 Add lines 5e and 6	7			1032		
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>					
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a				
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b				
	c Points not reported to you on Form 1098. See instructions for special rules	8c				
	d Mortgage insurance premiums (see instructions)	8d				
	e Add lines 8a through 8d	8e				
	9 Investment interest. Attach Form 4952 if required. See instructions	9				
	10 Add lines 8e and 9	10				
	Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11			
		12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12			
13 Carryover from prior year		13				
14 Add lines 11 through 13		14				
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15				
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ▶	16				
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17			3032	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>					

SCHEDULE EIC
(Form 1040 or 1040-SR)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2019

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**

Name(s) shown on return

NATHAN & NANCY NEWTON

Your social security number

881-00-9998

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name NICHOLAS NEWTON	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	883-00-9999		
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>0</u> <u>1</u> <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2019?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON		
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040 or 1040-SR) 2019

QNA

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
 Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to www.irs.gov/Form8863 for instructions and the latest information.**

2019
 Attachment
 Sequence No. **50**

Name(s) shown on return

Your social security number

NATHAN & NANCY NEWTON

881-00-9998



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	2375
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180000
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	40000
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	140000
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	2375
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below	8	950

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1425
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3	19	1425

For Paperwork Reduction Act Notice, see your tax return instructions.

Name(s) shown on return **NATHAN & NANCY NEWTON** Your social security number **881-00-9998**



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>NICHOLAS NEWTON</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>883-00-9999</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>ACME COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>123 MAIN PLUCKEMIN NJ 07978</p> <p>(2) Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>9 1 - 4 0 1 0 1 0 1</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>	
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>	
<p>25 Did the student complete the first 4 years of postsecondary education before 2019? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>	



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	3500
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1500
29 Multiply line 28 by 25% (0.25)	29	375
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2375

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
---	-----------	--

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin:

✓ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, Part II, line 30*; Form 8910, line 15**; Form 8936; or Schedule R.

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

Part 1

1. Number of qualifying children under 17 with the required social security number: 0 × \$2,000. Enter the result. 1

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: 1 × \$500. Enter the result. 2 500
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.

3. Add lines 1 and 2 3 500

4. Enter the amount from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. 4 40000

5. **1040 and 1040-SR filers.** Enter the total of any—
 - Exclusion of income from Puerto Rico; and
 - Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.**1040-NR filers.** Enter -0-. 5

6. Add lines 4 and 5. Enter the total. 6 40000

7. Enter the amount shown below for your filing status.
 - Married filing jointly—\$400,000
 - All other filing statuses—\$200,0007 400000

8. Is the amount on line 6 more than the amount on line 7?
 No. Leave line 8 blank. Enter -0- on line 9.
 Yes. Subtract line 7 from line 6.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc. 8

9. Multiply the amount on line 8 by 5% (0.05). Enter the result. 9 0

10. Is the amount on line 3 more than the amount on line 9?
 No. You cannot take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.
 Yes. Subtract line 9 from line 3. Enter the result. 10 500
Go to Part 2 on the next page.

QNA

Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Part 2

11. Enter the amount from Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45. 11 1563

12. Add the following amounts from:

Form 1040 or 1040-SR	or	Form 1040-NR	+ _____
Schedule 3, line 1		Line 46	+ _____
Schedule 3, line 2		Line 47	+ _____
Schedule 3, line 3		+ 1425
Schedule 3, line 4		Line 48	+ _____
Form 5695, line 30*			+ _____
Form 8910, line 15**			+ _____
Form 8936, line 23			+ _____
Schedule R, line 22			+ _____
Enter the total.			12 1425

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

13. Subtract line 12 from line 11 13 138

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

No. Enter -0-.

Yes. If you are filing Form 2555, enter -0-. Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

} 14 0

15. Subtract line 14 from line 13. Enter the result. 15 138

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

No. Enter the amount from line 10.

Yes. Enter the amount from line 15. See the **TIP** below.

} **This is your child tax credit and credit for other dependents.**

16 138

Enter this amount on
Form 1040, line 13a;
Form 1040-SR, line 13a;
or Form 1040-NR, line 49.



TIP You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040 or Form 1040-SR through line 18a (also complete Schedule 3, line 11) or Form 1040-NR through line 63 (also complete line 67).
- Then, use Schedule 8812 to figure any additional child tax credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 19.

- | | |
|--|---------------|
| 1. Enter the amount from Form 8863,
line 18 | 1. _____ |
| 2. Enter the amount from Form 8863,
line 9 | 2. _____ 1425 |
| 3. Add lines 1 and 2 | 3. _____ 1425 |
| 4. Enter the amount from:
Form 1040 or 1040-SR, line 12b
..... | 4. _____ 1563 |
| 5. Enter the total of your credits from:
Schedule 3 (Form 1040 or 1040-SR),
lines 1 and 2,
and Schedule R, line 22
..... | 5. _____ |
| 6. Subtract line 5 from line 4 | 6. _____ 1563 |
| 7. Enter the smaller of line 3 or line 6 here
and on Form 8863, line 19 | 7. _____ 1425 |

Worksheet **A**—2019 EIC—Line 18a

Keep for Your Records 


Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. 1 40000

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2 1096

If line 2 is zero,  You can't take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 18a.

3. Enter the amount from Form 1040 or 1040-SR, line 8b. 3 40000

4. Are the amounts on lines 3 and 1 the same?

Yes. Skip line 5; enter the amount from line 2 on line 6.

No. Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than \$8,650 (\$14,450 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$19,050 (\$24,850 if married filing jointly)?

Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.


Part 3


Your Earned Income Credit

6. **This is your earned income credit.** 6 1096

Enter this amount on Form 1040 or 1040-SR, line 18a. ⋮

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC. 



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2019.

Worksheet B—2019 EIC—Line 18a



Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Section A, line 3; or Section B, line 3, whichever applies.		1a	
	b. Enter any amount from Schedule SE, Section B, line 4b and line 5a.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6; or Section B, line 13, whichever applies.	-	1d	
	e. Subtract line 1d from line 1c.	=	1e	

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p><small>For example, your net earnings from self-employment were less than \$400.</small></p>	2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.			
	a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	+	2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+	2b	
c. Combine lines 2a and 2b.	=	2c		
<p><i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i></p>				

<p>Part 3</p> <p>Statutory Employees Filing Schedule C</p>	3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.		3	
--	---	--	---	--

<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p><small>Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</small></p>	4a. Enter your earned income from Step 5.		4a	40000
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	=	4b	40000
<p>If line 4b is zero or less,  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 18a.</p>				
<p>5. If you have:</p> <ul style="list-style-type: none"> ● 3 or more qualifying children, is line 4b less than \$50,162 (\$55,952 if married filing jointly)? ● 2 qualifying children, is line 4b less than \$46,703 (\$52,493 if married filing jointly)? ● 1 qualifying child, is line 4b less than \$41,094 (\$46,884 if married filing jointly)? ● No qualifying children, is line 4b less than \$15,570 (\$21,370 if married filing jointly)? 				
<p><input checked="" type="checkbox"/> Yes. If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</p>				
<p><input type="checkbox"/> No.  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 18a.</p>				

Part 5


All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

6	40000
----------	-------

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7	1096
----------	------

If line 7 is zero,  You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18a.

8. Enter the amount from Form 1040 or 1040-SR, line 8b.

8	40000
----------	-------

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
 ● No qualifying children, is the amount on line 8 less than \$8,650 (\$14,450 if married filing jointly)?
 ● 1 or more qualifying children, is the amount on line 8 less than \$19,050 (\$24,850 if married filing jointly)?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

10	
-----------	--

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

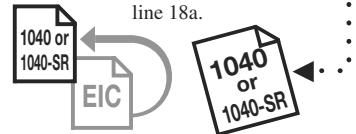
11. **This is your earned income credit.**

11	1096
-----------	------

Enter this amount on Form 1040 or 1040-SR, line 18a.

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2019.



For Privacy Act Notification, See Instructions

Your Social Security Number (required)
881009998

Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)
NEWTON NATHAN & NANCY

Spouse's/CU Partner's SSN (if filing jointly)
882009999

County/Municipality Code (See Table page 50)
0000

Home Address (Number and Street, including apartment number)
123 ELM

City, Town, Post Office
PLUCKEMIN

State ZIP Code
NJ 07978-

Driver's License Number (Voluntary) (Instructions page 42)

Federal extension filed.

The address above is a foreign address.

Your address has changed.

Death certificate is enclosed.

Do not want a paper form next year.

I authorize the Division of Taxation to discuss my return and enclosures with my preparer.

NJ-1040-O is enclosed.

Direct Deposit Information

dd1. Direct deposit indicator (1 for direct deposit, 4 for no direct deposit)	dd1. 4
dd2. Account type (C for checking, S for savings)	dd2.
dd3. Fill in the checkbox if the direct deposit is going to an account outside the United States	dd3.
dd4. Routing number	dd4.
dd5. Account number	dd5.





Name(s) as shown on Form NJ-1040
NEWTON NATHAN & NANCY

Your Social Security Number
881009998

1038

Part-year residents, provide months/days you were a New Jersey resident during 2019:
From: _____ To: _____

Fiscal year filers only:
Enter month of your year end _____

Filing Status
Fill in only one.

- 1. Single
 - 2. Married/CU Couple, filing joint return
 - 3. Married/CU Partner, filing separate return
 - 4. Head of Household Enter spouse's/CU partner's SSN
 - 5. Qualifying Widow(er)/Surviving CU Partner
- Indicate the year of your spouse's/CU partner's death: 2017 2018

Exemptions

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular	<input checked="" type="checkbox"/>	Self	<input checked="" type="checkbox"/>	Spouse/CU Partner	Domestic Partner	2	x \$1,000 =	<u>2000</u>
7. Senior 65+ (Born in 1954 or earlier)		Self		Spouse/CU Partner			x \$1,000 =	_____
8. Blind/Disabled		Self		Spouse/CU Partner			x \$1,000 =	_____
9. Veteran		Self	<input checked="" type="checkbox"/>	Spouse/CU Partner		1	x \$6,000 =	<u>6000</u>
10. Qualified Dependent Children						1	x \$1,500 =	<u>1500</u>
11. Other Dependents							x \$1,500 =	_____
12. Dependents Attending Colleges (See instructions)						1	x \$1,000 =	<u>1000</u>
13. Total Exemption Amount (Add totals from the lines at 6 through 12)							13.	<u>10500</u>

14. Dependent Information. Provide the following information for each dependent.

	Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
a.	<u>NEWTON NICHOLAS</u>	<u>883009999</u>	<u>2001</u>	
b.	_____			
c.	_____			
d.	_____			



Name(s) as shown on Form NJ-1040

NEWTON NATHAN & NANCY

Your Social Security Number

881009998

1038

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	40000	.	
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	.	.	
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on line 16a	16b.	.	.	
17. Dividends	17.	.	.	
18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4) (Enclose federal Schedule C)	18.	.	.	
19. Net gains or income from disposition of property (Schedule NJ-DOP, line 4)	19.	.	.	
20a. Pensions, Annuities, and IRA Withdrawals (See instructions)	20a.	.	.	
20b. Excludable Pensions, Annuities, and IRA Withdrawals	20b.	.	.	
21. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	21.	.	.	
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.	.	.	
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, line 4)	23.	.	.	
24. Net Gambling Winnings (See instructions)	24.	.	.	
25. Alimony and Separate Maintenance Payments received	25.	3600	.	
26. Other (Enclose documents) (See instructions)	26.	.	.	
27. Total Income (Add lines 15, 16a, 17 through 20a, and 21 through 26)	27.	43600	.	
28a. Retirement/Pension Exclusion (See instructions)	28a.	.	.	
28b. Other Retirement Income Exclusion (Worksheet D and instructions page 19)	28b.	.	.	
28c. Total Exclusion Amount (Add lines 28a and 28b)	28c.	.	.	
29. New Jersey Gross Income (Subtract line 28c from line 27) (See instructions)	29.	43600	.	
30. Exemption Amount (Enter amount from line 13. Part-year residents see instr.)	30.	10500	.	
31. Medical Expenses (Worksheet F and instructions page 22)	31.	4128	.	
32. Alimony and Separate Maintenance Payments (See instructions)	32.	3700	.	
33. Qualified Conservation Contribution	33.	.	.	
34. Health Enterprise Zone Deduction	34.	.	.	
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)	35.	.	.	
36. Total Exemptions and Deductions (Add lines 30 through 35)	36.	18328	.	
37. Taxable Income (Subtract line 36 from line 29)	37.	25272	.	
38a. Total Property Taxes (18% of Rent) Paid (See instructions page 23)	38a.	1800	.	
38b. Block	.	.	.	
38b. Lot	.	.	.	
38b. Qualifier	.	.	.	
38c. County/Municipality Code				
Fill in if you completed Worksheet G				
38d. Indicate your residency status during 2019 (fill in only one)	Homeowner	<input checked="" type="checkbox"/>	Tenant	Both
39. Property Tax Deduction (From Worksheet H) (See instructions)	39.	.	.	
40. New Jersey Taxable Income (Subtract line 39 from line 37)	40.	25272	.	
41. Tax on Amount on line 40 (Tax Table page 52)	41.	372	.	
42. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	42.	.	.	
Enter Code				
43. Balance of Tax (Subtract line 42 from line 41)	43.	372	.	
44. Child and Dependent Care Credit (See instructions)	44.	.	.	
Fill in if you are a CU couple claiming the Child and Dependent Care Credit				
45. Balance of Tax (Subtract line 44 from line 43)	45.	372	.	
46. Sheltered Workshop Tax Credit	46.	.	.	
47. Balance of Tax (Subtract line 46 from line 45)	47.	372	.	
48. Gold Star Family Counseling Credit (See instructions)	48.	.	.	
49. Balance of Tax After Credit (Subtract line 48 from line 47) If zero or less, make no entry	49.	372	.	
50. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions). If no Use Tax, enter 0	50.	64	.	
51. Interest on Underpayment of Estimated Tax	51.	.	.	
Fill in if Form NJ-2210 is enclosed				



Name(s) as shown on Form NJ-1040
NEWTON NATHAN & NANCY

Your Social Security Number
881009998

1038

52. Shared Responsibility Payment (See instructions)		52.	695 .
REQUIRED Enclose Schedule HCC and fill in	X		
53. Total Tax Due (Add lines 49 through 52)		53.	1131 .
54. Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099)		54.	800 .
55. Property Tax Credit (See instructions page 23)		55.	50 .
56. New Jersey Estimated Tax Payments/Credit from 2018 tax return		56.	. .
57. New Jersey Earned Income Tax Credit (See instructions)		57.	427 .
Fill in if you had the IRS calculate your federal earned income credit			
Fill in if you are a CU couple claiming the NJ Earned Income Tax Credit			
58. Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)		58.	. .
59. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)		59.	. .
60. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)		60.	. .
61. Wounded Warrior Caregivers Credit (See instructions)		61.	. .
62. Total Withholdings, Credits, and Payments (Add lines 54 through 61)		62.	1277 .
63. If line 62 is less than line 53, you have tax due. Subtract line 62 from line 53 and enter the amount you owe		63.	. .
If you owe tax, you can still make a donation on lines 66 through 73.			
64. If the total on line 62 is more than line 53, you have an overpayment. Subtract line 53 from line 62 and enter the overpayment		64.	146 .
65. Amount from line 64 you want to credit to your 2020 tax		65.	. .
66. Contribution to N.J. Endangered Wildlife Fund	\$10 \$20 Other	66.	. .
67. Contribution to N.J. Children's Trust Fund to Prevent Child Abuse	\$10 \$20 Other	67.	. .
68. Contribution to N.J. Vietnam Veterans' Memorial Fund	\$10 \$20 Other	68.	. .
69. Contribution to N.J. Breast Cancer Research Fund	\$10 \$20 Other	69.	. .
70. Contribution to U.S.S. New Jersey Educational Museum Fund	\$10 \$20 Other	70.	. .
71. Other Designated Contribution (See instructions)	\$10 \$20 Other Enter Code	71.	. .
72. Other Designated Contribution (See instructions)	\$10 \$20 Other Enter Code	72.	. .
73. Other Designated Contribution (See instructions)	\$10 \$20 Other Enter Code	73.	. .
74. Total Adjustments to Tax Due/Overpayment amount (Add lines 65 through 73)		74.	. .
75. Balance due (If line 63 is more than zero, add line 63 and line 74)		75.	. .
76. Refund amount (If line 64 is more than zero, subtract line 74 from line 64)		76.	146 .

Gubernatorial Elections Fund

Do you want to designate \$1 to the Gubernatorial Elections Fund? You Yes No
 If joint return does your spouse want to designate \$1? Spouse/CU Partner Yes No
 This does not reduce your refund or increase your balance due.

Under penalties of perjury, I declare that I have examined this Income Tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your Signature Date _____
Spouse's/CU Partner's Signature (required if filing jointly) Date

Paid Preparer's Signature Federal Identification Number

S12345678

Firm's Name Federal Employer Identification Number

PRACTICE LAB
15 PRACTICE LAB WAY WASHINGTON DC 20005

Tax Due Address
Enclose payment along with the NJ-1040-V payment voucher and tax return. Use the labels provided with the envelope and mail to:
New Jersey Division of Taxation
Revenue Processing Center
PO Box 111
Trenton, NJ 08645-0111
Include Social Security number and make check or money order payable to:
State of New Jersey - TGI
You can also make a payment on our website:
www.njtaxation.org

Refund or No Tax Due Address
Use the labels provided with the envelope and mail to:
New Jersey Division of Taxation
Revenue Processing Center
PO Box 555
Trenton, NJ 08647-0555

Line 31 – Medical Expenses

You can deduct certain unreimbursed medical expenses you paid during the year for yourself, your spouse or domestic partner, and any dependents you claim. You can only deduct expenses that are more than 2% of your gross income. In general, medical expenses allowed for federal tax purposes are allowed for New Jersey tax purposes. These can include:

- Physicians, dental, and other medical fees
- Prescription eyeglasses and contact lenses
- Hospital care
- Nursing care
- Medicines and drugs
- Prosthetic devices
- X-rays and other diagnostic services conducted by or directed by a physician or dentist
- Amounts paid for transportation primarily for and essential to medical care
- Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care

You can also deduct qualified Archer MSA contributions and self-employed health insurance costs. Information is available on our website at njtaxation.org.

Use Worksheet F below to calculate your medical expenses deduction.

Note: For federal purposes you may be able to deduct amounts paid for health insurance for any child of yours who was under age 27 at the end of 2019. However, for New Jersey purposes you can deduct these amounts only if the child was your dependent. For more information, see Technical Advisory Memorandum TAM 2011-14.

Part-Year Residents. Include only those expenses you incurred and paid while you were a resident of New Jersey.

Line 32 – Alimony and Separate Maintenance Payments

Enter any court-ordered alimony or separate maintenance payments you made. Do not include child support payments.

Part-Year Residents. Include only those payments made while you were a resident of New Jersey.

Line 33 – Qualified Conservation Contribution

Enter any qualified contribution you made of real property (land) in New Jersey for conservation purposes (e.g., protection of natural habitat, farmland, forest, or open space). The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for federal purposes.

Enclose document If you file federal Form 8283, enclose a copy with your return.

Part-Year Residents. Include only those contributions you made while you were a resident of New Jersey.

Line 34 – Health Enterprise Zone Deduction

If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice.

Enter the HEZ deduction for a qualified practice as follows:

- Partners – Use the amount from Part III of the Schedule NJK-1, Form NJ-1065, you received from the practice.

Worksheet F Deduction for Medical Expenses

1. Total unreimbursed medical expenses	1.	5000
2. Enter line 29, Form NJ-1040 <u>43600</u> × .02 =	2.	872
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3.	4128
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853	4.	_____
5. Enter the amount of your self-employed health insurance deduction	5.	_____
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on line 31, Form NJ-1040. If zero, enter zero here and make no entry on line 31, Form NJ-1040	6.	4128

(Keep for your records)

REQUIRED

If your income on line 29 is above the filing threshold, you **must** submit this schedule with your return.

Name(s) as shown on Form NJ-1040 NATHAN NEWTON	Social Security Number 881 00 9998
--	--

Schedule NJ-HCC

Health Care Coverage

2019

If your income on line 29 is at or below the filing threshold, do not complete this schedule.

PART I

Did you and, if applicable, all members of your tax household, have minimum essential health coverage for every month in 2019? (See instructions for line 52, NJ-1040.)

- Yes. You do not owe a shared responsibility payment. Fill in the oval at line 52, NJ-1040, and enclose this schedule with your return.
- No. Continue to Part II.

PART II

Enter the name and Social Security number for each member of your tax household. Check the box for every month each person had minimum essential health coverage. If an individual qualified for an exemption, enter the exemption number. (See instructions for line 52, NJ-1040.) If an individual has more than one exemption number, check the box. If you need more space, enclose a statement listing any additional individuals.

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												
NATHAN NEWTON	881 00 9998	X	X	X	X	X	X	X	X	X	X	X	X
Exemption number:	B 0 1 9 7 9 3 5 2 0 3	Check box if this individual has more than one exemption number <input type="checkbox"/>											

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												
NANCY NEWTON	882 00 9999												
Exemption number:		Check box if this individual has more than one exemption number <input type="checkbox"/>											

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												
NICHOLAS NEWTON	883 00 9999	X	X	X	X	X	X	X	X	X	X	X	X
Exemption number:		Check box if this individual has more than one exemption number <input type="checkbox"/>											

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												
Exemption number:		Check box if this individual has more than one exemption number <input type="checkbox"/>											

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												
Exemption number:		Check box if this individual has more than one exemption number <input type="checkbox"/>											

Worksheet L

Shared Responsibility Payment Calculation

Do not complete if everyone in your tax household had minimum essential health coverage or qualified for an exemption for the entire year.

Part-year residents see instructions on page 38 before completing this worksheet.

Part I

1. Enter the amount from line 27 (Total Income) of your NJ-1040. Do not use income from your federal income tax return. 1. 43600

2. Enter the amount from line 16b (Tax-Exempt Interest) of your NJ-1040. 2.

3. Enter income of any dependents you claim on your return. Also include any individual(s) you can, but do not, claim as a dependent(s) on your return.*

Table with 3 columns: Dependent name, Enter amount from Line 27, NJ-1040, Enter amount from Line 16b, NJ-1040. Row 1: NICHOLAS NEWTON.

Total dependent income. Add the amounts in each column and enter the total on line 3. 3.

If more than five dependents have income, include any additional dependents' income in the total on line 3.

*List estimated income, if any, of dependents who will not file a 2019 New Jersey Income Tax return. Do not include any dependent's income that is included on your own 2019 NJ-1040.

4. Total household income. Add lines 1 through 3 4. 43600

5. Enter the amount listed for your filing status: \$10,000 - Single, Married/CU partner filing separate return, \$20,000 - Married/CU couple filing joint return, Head of Household, Qualifying widow(er)/surviving CU partner 5. 20000

6. Subtract line 5 from line 4 6. 23600

7. Income Percentage Amount. Multiply the amount on line 6 by 2.5% (0.025) 7. 590

8. Did you or anyone in your tax household have minimum essential health coverage or qualify for an exemption for part, but not all of the year?

- Yes. Complete Part III on page 40. No. Complete Part II on page 40.

(Keep for your records)

Part II – Complete if no one in your tax household had minimum essential health coverage or qualified for an exemption for any part of the year.

1. Number of individuals in your tax household who were 18 or older (see instructions) <u>2</u> x \$695.00 =	1. <u>1390</u>
2. Number of individuals in your tax household who were under age 18 (see instructions) <u>1</u> x \$347.50 =	2. <u>348</u>
3. Add line 1 and line 2	3. <u>1738</u>
4. Flat Rate Amount. Enter the lesser of line 3 or \$2,085	4. _____
5. Income Percentage Amount. Enter the income percentage amount from Part I, line 7	5. _____
6. Enter the greater of line 4 or line 5	6. _____
7. Enter the amount listed for the size of your tax household: 1 person – \$3,012 3 people – \$9,036 5+ people – \$15,060 2 people – \$6,024 4 people – \$12,048	7. _____
8. Shared Responsibility Payment. Enter the lesser of line 6 or line 7. Also enter on line 52, NJ-1040	8. _____

Part III – Complete if any member of your tax household had minimum essential health coverage or qualified for an exemption during any part, but not all, of the year.

Section A

1a. Number of individuals listed in Part II of Schedule NJ-HCC who were 18 or older (see instr.) <u>2</u> x 12 =	<u>24</u>	
b. Number of boxes checked on Schedule NJ-HCC for individuals included in line 1a	<u>12</u>	
c. Months without minimum essential health coverage. Subtract line 1b from line 1a	<u>12</u>	
d. Multiply line 1c by \$57.92		1d. <u>695</u>
2a. Number of individuals listed in Part II of Schedule NJ-HCC who were under age 18 (see instr.) <u>1</u> x 12 =	<u>12</u>	
b. Number of boxes checked on Schedule NJ-HCC for individuals included in line 2a	<u>12</u>	
c. Months without minimum essential health coverage. Subtract line 2b from line 2a		
d. Multiply line 2c by \$28.96		2d. _____
3. Add lines 1d and 2d		3. <u>695</u>
4. Flat Rate Amount. Enter the lesser of line 3 or \$2,085		4. <u>695</u>

Section B

5. Enter the income percentage amount from Part I, line 7		5. <u>590</u>
6. Number of individuals listed in Part II of Schedule NJ-HCC <u>3</u> x 12 =	6. <u>36</u>	
7. Number of boxes checked in Part II of Schedule NJ-HCC	7. <u>24</u>	
8. Months without minimum essential health coverage. Subtract line 7 from line 6	8. <u>12</u>	
9. Divide line 8 by line 6 (Enter as a percentage)		9. <u>33.33</u> %
10. Income Percentage Amount. Multiply the amount on line 5 by the percentage on line 9		10. <u>197</u>

Section C

11. Enter the greater of line 4 or line 10		11. <u>695</u>
12. Enter the amount listed for the size of your tax household : 1 person – \$3,012 3 people – \$9,036 5+ people – \$15,060 2 people – \$6,024 4 people – \$12,048		12. <u>9036</u>
13. Shared Responsibility Payment. Enter the lesser of line 11 or line 12. Also enter on line 52, NJ-1040		13. <u>695</u>

(Keep for your records)